



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.07.2018

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD) No.16865 of 2018

Tvl.G.Muthugovindan

... Petitioner

Vs.

The Assistant Commissioner (CT),
(Formerly Known as The Commercial Tax Officer),
Theni-I, Assessment Circle,
Commercial Tax Building,
Theni.

... Respondent

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, directing the respondent to consider the representation dated 29.04.2018 and issue refund voucher with interest within stipulated period as may be fixed by this Court.

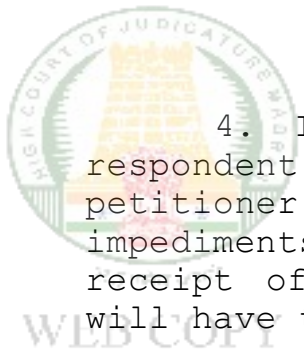
For Petitioner : Mr.S.Karunakar
For Respondent : Mr.A.Muthukaruppan,
Additional Government Pleader.

ORDER

The petitioner has come forward with the present Writ Petition for the issuance of a Writ of Mandamus, directing the respondent to consider the representation dated 29.04.2018 and issue refund voucher with interest within stipulated period as may be fixed by this Court.

2. The petitioner is a Contractor and he filed returns for executing Government contract for the assessment year 2006-2007. The tax liability was determined at Rs.84,62,163/-. However, the Government has deducted 2% for making payment to the works done by him towards tax liability. That amount was paid to the department to the tune of Rs.9,87,175/- through T.D.S. As such there lies excess amount of Rs.8,16,550/- to the respondent. The respondent shall issue refund voucher for the excess amount lying with them.

3. According to the petitioner, there is no further arrears due payable to the respondent.



4. In such circumstances, a direction is issued to the respondent to refund the amount of tax paid in excess to the petitioner in accordance with law, if there are no legal impediments, within a period of four weeks from the date of receipt of a copy of this order, failing which, the respondent will have to pay interest for the delayed payment.

5. Accordingly, this Writ Petition is allowed. No costs.

Sd/-

Assistant Registrar (CS-I)

/True Copy/

Sub Assistant Registrar (CS-II)

To

The Assistant Commissioner (CT),
(Formerly Known as The Commercial Tax Officer),
Theni-I, Assessment Circle,
Commercial Tax Building,
Theni.

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 76198

CM

TE/RP/SAR-2 : 27/08/2018 : 2P/3C

W.P. (MD) No. 16865 of 2018

31.07.2018

(1/2)